

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

##### §142. CANCELLATION AND ABATEMENT

The State Tax Assessor may, within 3 years from the date of assessment or whenever a written request has been submitted by a taxpayer within 3 years of the date of assessment, cancel any tax that has been levied illegally. In addition, if justice requires, the assessor may, with the approval of the Governor or the Governor's designee, abate, within 3 years from the date of assessment or whenever a written request has been submitted by a taxpayer within 3 years of the date of assessment, all or any part of any tax assessed by the assessor. The decision of the assessor pursuant to this section not to abate all or any part of any tax assessed under this Title is not subject to review under section 151. [1999, c. 708, §6 (RPR).]

##### SECTION HISTORY

1985, c. 691, §2 (NEW). 1997, c. 504, §2 (AMD). 1999, c. 414, §6 (AMD). 1999, c. 521, §A1 (AMD). 1999, c. 708, §6 (RPR).

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